



**CITY OF CLEWISTON
115 West Ventura Avenue
Clewiston, Florida 33440**

**SPECIAL COMMISSION MEETING
AND
BUDGET WORKSHOP AGENDA**

Thursday, July 29, 2021 – 5:00 p.m.

SPECIAL COMMISSION MEETING

Call Meeting to Order

Prayer and Pledge of Allegiance

Additions/Deletions/Changes and Approval of the Agenda

Public Comments – At this time, any person will be allowed to speak.

1. **Resolution No. 2021-76** – Resolution No. 2021-76 approves the completed forms the City will include in Step 2 of the Florida Department of Revenue Truth in Millage (TRIM) Process. This step must be completed by August 4, 2021.

Exhibit: Agenda Item No. 1

Recommendation: Recommended motion is to approve Resolution No. 2021-76.

Adjournment

BUDGET WORKSHOP

Call Meeting to Order

2. **Update on General Fund Revenue Projections** – Finance Director Shari Howell
3. **Fire Department Operating Budget and Capital Improvement Plan Update**
4. **Community Development Operating Budget**
5. **Other Budget Updates**
6. **Commission Comments and Discussion**

Public Comments

Adjournment

The City of Clewiston is an equal opportunity provider and employer.

City Hall is wheelchair accessible and accessible parking spaces are available. Accommodation requests or interpretive services must be made 48 hours prior to the meeting. Please contact the City Clerk's office at (863) 983-1484, extension 105, or FAX (863) 983-4055 for information or assistance.

If a person decides to appeal any decision made by the City Commission with respect to any matter considered at this meeting, the person will need a record of the proceedings, and that, for such purpose, the person may need to ensure a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based.

I, the undersigned authority, do hereby certify the above Notice of Meeting of the City Commission of the City of Clewiston is a true and correct copy of said Notice and that I posted a true and correct copy of said Notice at the front and rear entrances of City Hall, a place convenient and readily accessible to the general public at all times.

Mary K. Combass, City Clerk

CITY OF CLEWISTON
Special City Commission Agenda Item Report

AGENDA ITEM REPORT NO. 1
Commission Meeting Date: July 29, 2021

Subject: Resolution No. 2021-76

1. **Background/History:** Resolution No. 2021-76 approves the completed forms the City will include in Step 2 of the Florida Department of Revenue Truth in Millage (TRIM) Process. This step must be completed by August 4, 2021.

DR-420 – Certification of Taxable Value sets the proposed millage rate and date and time of the tentative budget hearing

DR-420TIF – Tax Increment Adjustment Worksheet (2) reports the current year tax increment value of the City's two (2) redevelopment areas or CRA Funds

DR-420MM-P – Maximum Millage Calculation calculates and selects preliminary maximum millage options.

2. **Financial Impact:** N/A
3. **Attachments:**
- a. Resolution No. 2021-76
 - b. Finance Memo
 - c. Review of Millage Rates for TRIM Process
 - d. Review of Tax Incremental Funding (TIF) by Millage Rate
 - e. Change in Assessed Valuation
 - f. DR-420 – Certificate of Taxable Value
 - g. DR-420TIF – Tax Increment Adjustment Worksheet (2)
 - h. DR-420MM-P – Maximum Millage Levy Calculation/Preliminary Disclosure
4. **Actions/Options/Recommendations:** Recommended motion is to approve Resolution No. 2021-76.

RESOLUTION NO. 2021-76

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF CLEWISTON, FLORIDA, APPROVING FLORIDA DEPARTMENT OF REVENUE FORMS DR-420, DR-420TIF AND DR-420MM-P FOR THE CITY OF CLEWISTON REGARDING THE 2021 TRUTH IN MILLAGE (TRIM) PROCESS.

WHEREAS, Form DR-420 – Certificate of Taxable Value sets the proposed millage rate (pending Commission discretion) and the date, time and location of the tentative budget hearing for September 13, 2021 at 5:30 p.m. in the Clewiston Commission Chambers, 115 West Ventura Avenue, Clewiston, FL 33440; and

WHEREAS, Form DR-420TIF – Tax Increment Adjustment Worksheet reports the current year tax increment value or increase/decrease in taxable value from the base year of a designated redevelopment area or CRA Fund to the current year; and

WHEREAS, Form DR-420MM-P – Maximum Millage Calculation – Preliminary Disclosure calculates and selects preliminary maximum millage options and, based on selected voting levels, calculates the maximum taxes that could be generated; and

WHEREAS, Forms DR-420, DR-420TIF and DR-420MM-P are required to be transmitted to the Hendry County Property Appraiser as part of the annual TRIM process; and

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF CLEWISTON, FLORIDA, THAT:

SECTION 1. The attached Forms DR-420, DR-420TIF and DR-420MM-P are hereby approved.

SECTION 2. The Finance Director is hereby authorized and directed to sign the attached forms on behalf of the City.

PASSED AND ADOPTED in open session this 29th day of July, 2021.

ATTEST:

CITY OF CLEWISTON, FLORIDA

Mary K. Combass, City Clerk

Kristine Petersen, Mayor

(MUNICIPAL SEAL)

**APPROVED AS TO FORM
AND LEGAL SUFFICIENCY**

By: _____
Gary M. Brandenburg, City Attorney

CITY OF CLEWISTON
MEMORANDUM

Date: July 26, 2021

To: Randy Martin, City Manager

From: Shari Howell, Finance Director. *Howell*

Subject: TRIM Process – Forms to be transmitted to Hendry County Property Appraiser for preliminary millage calculations.

For your review, please find the following documents.

- Review of Millage Rates for TRIM Process
- Change in Assessed Valuation
- DR-420 – Certification of Taxable Value
- DR-420TIF – Tax Increment Adjustment Worksheets (2)
- DR-420MM-P – Maximum Millage Calculation – Preliminary Disclosure

As part of the annual TRIM (Truth in Millage) process, the following forms must be completed and transmitted to the Hendry County Property Appraiser by August 4, 2021.

Form DR-420 – Certificate of Taxable Value sets the proposed millage rate (pending Commission discretion) and the date, time and location of the tentative budget hearing. Once the proposed millage rate is submitted, it can only be reduced.

Form DR-420TIF - Tax Increment Adjustment Worksheet reports the current year tax increment value or increase/decrease in taxable value from the base year of a designated redevelopment area or CRA Fund to the current year. This total is the dedicated amount of the gross taxable value utilized to determine the payment to the CRA Fund from both the City and the County per each entities final millage rate.

The City has two (2) CRA Funds

1. Clewiston CRA

- Base Year – 2006
- Current Year Taxable Value - \$86,239,336
- Base Year Taxable Value - \$74,085,720
- Current Year Tax Increment Value – \$12,153,616 (95% - \$11,545,935)
- Current millage rate of 6.5314 generates a total of \$75,411 due from the City to the CRA Fund

2. Clewiston CRA Expansion

- Base Year – 2010
- Current Year Taxable Value - \$15,170,341
- Base Year Taxable Value - \$10,929,230
- Current Year Tax Increment Value - \$4,241,111 (95% = \$4,029,055)
- Current millage rate of 6.5314 generates a total of \$26,315 due from the City to the CRA Expansion Fund

Form DR-420MM-P - Maximum Millage Calculation – Preliminary Disclosure calculates and selects preliminary maximum millage options and, based on selected voting levels, calculates the maximum taxes that could be generated. Majority vote maximum millage rate allowed is 8.7374 which would generate taxes of \$2,500,179. The current fiscal year millage rate is 6.5314 which would generate taxes of \$1,868,939. The rolled-back rate is 6.2847 which would generate taxes of \$1,798,347.

In reviewing the preliminary budget calculations, it is staff's recommendation to set the proposed millage rate to the current rate of 6.5314.

City of Clewiston
Review of Millage Rates for TRIM Process

July 1, 2021 Gross Taxable Value - \$ 286,146,808

Millage Rates	Generated Ad Valorem Taxes	Variance from Current to Rolled-back Rate
6.5314 Current	\$ 1,868,939	\$ 70,591
6.2847 Rolled-back	\$ 1,798,347	
0.1000 1/10th	\$ 28,615	
0.2500 1/4	\$ 71,537	
0.5000 1/2	\$ 143,073	
0.7500 3/4	\$ 214,610	
1	\$ 286,147	
2	\$ 572,294	

Budgeted Ad Valorem Taxes calculated utilizing 95% Gross Taxable Value - \$271,839,468

Millage Rates	Generated Ad Valorem Taxes	Variance from Current to Rolled-back Rate
6.5314 Current	\$ 1,775,492	
6.2847 Rolled-back	\$ 1,708,430	
0.2467		\$ 67,062

CRA Tax Incremental Funding (TIF) by Millage Rate

6.5314 millage rate

Increment area	Dedicated increment value	Rate	TIF obligation
CRA	11,545,935	6.5314	75,411
CRA Expansion	4,029,055	6.5314	26,315
Total	15,574,990		\$ 101,726

6.2847 millage rate

CRA	11,545,935	6.2847	72,563
CRA Expansion	4,029,055	6.2847	25,321
Total	15,574,990		\$ 97,884

TIF Variance		\$ 3,842
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CHANGE IN ASSESSED VALUATION

Total Assessed Value for Operating Purposes (Line 4, Form DR-420)	\$	286,146,808
Total Assessed Value FY 20-21 (Final Tax Roll)	\$	<u>258,591,235</u>
Increase (Decrease) in Assessed Value	\$	27,555,573
% Increase in 20 -21 above 21-22		<u>10.66%</u>

Breakdown

New Construction	\$	5,968,901	21.66%
Re-assessments	\$	<u>21,586,672</u>	78.34%

Total	\$	27,555,573	100.00%
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CERTIFICATION OF TAXABLE VALUE

[Reset Form](#)
[Print Form](#)

DR-420
R. 5/12
Rule 12D-16.002
Florida Administrative Code
Effective 11/12

Year : 2021	County : HENDRY
Principal Authority : CITY OF CLEWISTON	Taxing Authority : CITY OF CLEWISTON

SECTION I : COMPLETED BY PROPERTY APPRAISER

1.	Current year taxable value of real property for operating purposes	\$	257,002,292	(1)
2.	Current year taxable value of personal property for operating purposes	\$	26,366,618	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	\$	2,777,898	(3)
4.	Current year gross taxable value for operating purposes (Line 1 plus Line 2 plus Line 3)	\$	286,146,808	(4)
5.	Current year net new taxable value (Add new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and tangible personal property value over 115% of the previous year's value. Subtract deletions.)	\$	5,758,458	(5)
6.	Current year adjusted taxable value (Line 4 minus Line 5)	\$	280,388,350	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 series	\$	258,591,235	(7)
8.	Does the taxing authority include tax increment financing areas? If yes, enter number of worksheets (DR-420TIF) attached. If none, enter 0	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	Number 2	(8)
9.	Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? If yes, enter the number of DR-420DEBT, Certification of Voted Debt Millage forms attached. If none, enter 0	<input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	Number 0	(9)

SIGN HERE	Property Appraiser Certification	I certify the taxable values above are correct to the best of my knowledge.		
	Signature of Property Appraiser:		Date :	
	Electronically Certified by Property Appraiser		6/30/2021 1:49 PM	

SECTION II : COMPLETED BY TAXING AUTHORITY

If this portion of the form is not completed in FULL your taxing authority will be denied TRIM certification and possibly lose its millage levy privilege for the tax year. If any line is not applicable, enter -0-.				
10.	Prior year operating millage levy (If prior year millage was adjusted then use adjusted millage from Form DR-422)	6.5314	per \$1,000	(10)
11.	Prior year ad valorem proceeds (Line 7 multiplied by Line 10, divided by 1,000)	\$	1,688,963	(11)
12.	Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value (Sum of either Lines 6c or Line 7a for all DR-420TIF forms)	\$	24,681	(12)
13.	Adjusted prior year ad valorem proceeds (Line 11 minus Line 12)	\$	1,664,282	(13)
14.	Dedicated increment value, if any (Sum of either Line 6b or Line 7e for all DR-420TIF forms)	\$	15,574,990	(14)
15.	Adjusted current year taxable value (Line 6 minus Line 14)	\$	264,813,360	(15)
16.	Current year rolled-back rate (Line 13 divided by Line 15, multiplied by 1,000)	6.2847	per \$1000	(16)
17.	Current year proposed operating millage rate	6.5314	per \$1000	(17)
18.	Total taxes to be levied at proposed millage rate (Line 17 multiplied by Line 4, divided by 1,000)	\$	1,868,939	(18)

Continued on page 2

19.	TYPE of principal authority (check one)	<input type="checkbox"/> County	<input type="checkbox"/> Independent Special District	(19)
		<input checked="" type="checkbox"/> Municipality	<input type="checkbox"/> Water Management District	
20.	Applicable taxing authority (check one)	<input checked="" type="checkbox"/> Principal Authority	<input type="checkbox"/> Dependent Special District	(20)
		<input type="checkbox"/> MSTU	<input type="checkbox"/> Water Management District Basin	
21.	Is millage levied in more than one county? (check one)	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	(21)
DEPENDENT SPECIAL DISTRICTS AND MSTUS		STOP HERE - SIGN AND SUBMIT		
22.	Enter the total adjusted prior year ad valorem proceeds of the principal authority, all dependent special districts, and MSTUs levying a millage. <i>(The sum of Line 13 from all DR-420 forms)</i>	\$	1,664,282	(22)
23.	Current year aggregate rolled-back rate <i>(Line 22 divided by Line 15, multiplied by 1,000)</i>		6.2847 per \$1,000	(23)
24.	Current year aggregate rolled-back taxes <i>(Line 4 multiplied by Line 23, divided by 1,000)</i>	\$	1,798,347	(24)
25.	Enter total of all operating ad valorem taxes proposed to be levied by the principal taxing authority, all dependent districts, and MSTUs, if any. <i>(The sum of Line 18 from all DR-420 forms)</i>	\$	1,868,939	(25)
26.	Current year proposed aggregate millage rate <i>(Line 25 divided by Line 4, multiplied by 1,000)</i>		6.5314 per \$1,000	(26)
27.	Current year proposed rate as a percent change of rolled-back rate <i>(Line 26 divided by Line 23, minus 1, multiplied by 100)</i>		3.93 %	(27)
First public budget hearing		Date :	Time :	Place :
SIGN HERE	Taxing Authority Certification		I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S.	
	Signature of Chief Administrative Officer :			Date :
	Title :		Contact Name and Contact Title : SHARI HOWELL, FINANCE DIRECTOR	
	Mailing Address : SHARI HOWELL, FIN DIR		Physical Address : 115 W VENTURA AV	
	City, State, Zip : CLEWISTON, FL 33440		Phone Number : 8639831484	Fax Number : 8639834055

CERTIFICATION OF TAXABLE VALUE INSTRUCTIONS

DR-420
R. 5/12
Page 3

"Principal Authority" is a county, municipality, or independent special district (including water management districts).

"Taxing Authority" is the entity levying the millage. This includes the principal authority, any special district dependent to the principal authority, any county municipal service taxing unit (MSTU), and water management district basins.

Each taxing authority must submit to their property appraiser a DR-420 and the following forms, as applicable:

- DR-420TIF, Tax Increment Adjustment Worksheet
- DR-420DEBT, Certification of Voted Debt Millage
- DR-420MM-P, Maximum Millage Levy Calculation - Preliminary Disclosure

Section I: Property Appraiser

Use this DR-420 form for all taxing authorities except school districts. Complete Section I, Lines 1 through 9, for each county, municipality, independent special district, dependent special district, MSTU, and multicounty taxing authority. Enter only taxable values that apply to the taxing authority indicated. Use a separate form for the principal authority and each dependent district, MSTU and water management district basin.

Line 8

Complete a DR-420TIF for each taxing authority making payments to a redevelopment trust fund under Section 163.387 (2)(a), Florida Statutes or by an ordinance, resolution or agreement to fund a project or to finance essential infrastructure.

Check "Yes" if the taxing authority makes payments to a redevelopment trust fund. Enter the number of DR-420TIF forms attached for the taxing authority on Line 8. Enter 0 if none.

Line 9

Complete a DR-420DEBT for each taxing authority levying either a voted debt service millage (s.12, Article VII, State Constitution) or a levy voted for two years or less (s. 9(b), Article VII, State Constitution).

Check "Yes" if the taxing authority levies either a voted debt service millage or a levy voted for 2 years or less (s. 9(b), Article VII, State Constitution). These levies do not include levies approved by a voter referendum not required by the State Constitution. Complete and attach DR-420DEBT. Do not complete a separate DR-420 for these levies.

Send a copy to each taxing authority and keep a copy. When the taxing authority returns the DR-420 and the accompanying forms, immediately send the original to:

Florida Department of Revenue
Property Tax Oversight - TRIM Section
P. O. Box 3000
Tallahassee, Florida 32315-3000

Section II: Taxing Authority

Complete Section II. Keep one copy, return the original and one copy to your property appraiser with the applicable DR-420TIF, DR-420DEBT, and DR-420MM-P within 35 days of certification. Send one copy to the tax collector. "Dependent special district" (ss. 200.001(8)(d) and 189.403(2), F.S.) means a special district that meets at least one of the following criteria:

- The membership of its governing body is identical to that of the governing body of a single county or a single municipality.
- All members of its governing body are appointed by the governing body of a single county or a single municipality.
- During their unexpired terms, members of the special district's governing body are subject to removal at will by the governing body of a single county or a single municipality.
- The district has a budget that requires approval through an affirmative vote or can be vetoed by the governing body of a single county or a single municipality.

"Independent special district" (ss. 200.001(8)(e) and 189.403 (3), F.S.) means a special district that is not a dependent special district as defined above. A district that includes more than one county is an independent special district unless the district lies wholly within the boundaries of a single municipality.

"Non-voted millage" is any millage not defined as a "voted millage" in s. 200.001(8)(f), F.S.

Lines 12 and 14

Adjust the calculation of the rolled-back rate for tax increment values and payment amounts. See the instructions for DR-420TIF. On Lines 12 and 14, carry forward values from the DR-420TIF forms.

Line 24

Include only those levies derived from millage rates.



Reset Form

Print Form

TAX INCREMENT ADJUSTMENT WORKSHEETDR-420TIF
R. 6/10
Rule 12D-16.002
Florida Administrative Code
Effective 11/12

Year : 2021	County : HENDRY
Principal Authority : CITY OF CLEWISTON	Taxing Authority : CITY OF CLEWISTON
Community Redevelopment Area : Clewiston CRA	Base Year : 2006

SECTION I : COMPLETED BY PROPERTY APPRAISER

1.	Current year taxable value in the tax increment area	\$	86,239,336	(1)
2.	Base year taxable value in the tax increment area	\$	74,085,720	(2)
3.	Current year tax increment value (Line 1 minus Line 2)	\$	12,153,616	(3)
4.	Prior year Final taxable value in the tax increment area	\$	74,589,559	(4)
5.	Prior year tax increment value (Line 4 minus Line 2)	\$	503,839	(5)

SIGN HERE	Property Appraiser Certification	I certify the taxable values above are correct to the best of my knowledge.	
	Signature of Property Appraiser :	Date :	
	Electronically Certified by Property Appraiser	6/30/2021 1:49 PM	

SECTION II: COMPLETED BY TAXING AUTHORITY Complete EITHER line 6 or line 7 as applicable. Do NOT complete both.

6. If the amount to be paid to the redevelopment trust fund IS BASED on a specific proportion of the tax increment value:				
6a.	Enter the proportion on which the payment is based.		95.00 %	(6a)
6b.	Dedicated increment value (Line 3 multiplied by the percentage on Line 6a) If value is zero or less than zero, then enter zero on Line 6b	\$	11,545,935	(6b)
6c.	Amount of payment to redevelopment trust fund in prior year	\$	4,684	(6c)
7. If the amount to be paid to the redevelopment trust fund IS NOT BASED on a specific proportion of the tax increment value:				
7a.	Amount of payment to redevelopment trust fund in prior year	\$	0	(7a)
7b.	Prior year operating millage levy from Form DR-420, Line 10		0.0000 per \$1,000	(7b)
7c.	Taxes levied on prior year tax increment value (Line 5 multiplied by Line 7b, divided by 1,000)	\$	0	(7c)
7d.	Prior year payment as proportion of taxes levied on increment value (Line 7a divided by Line 7c, multiplied by 100)		0.00 %	(7d)
7e.	Dedicated increment value (Line 3 multiplied by the percentage on Line 7d) If value is zero or less than zero, then enter zero on Line 7e	\$	0	(7e)

SIGN HERE	Taxing Authority Certification	I certify the calculations, millages and rates are correct to the best of my knowledge.		
	Signature of Chief Administrative Officer :		Date :	
	Title :		Contact Name and Contact Title : SHARI HOWELL, FINANCE DIRECTOR	
	Mailing Address : SHARI HOWELL, FIN DIR		Physical Address : 115 W VENTURA AV	
	City, State, Zip : CLEWISTON, FL 33440		Phone Number : 8639831484	Fax Number : 8639834055



Reset Form

Print Form

DR-420TIF

R. 6/10

Rule 12D-16.002

Florida Administrative Code

Effective 11/12

TAX INCREMENT ADJUSTMENT WORKSHEET

Year : 2021	County : HENDRY
Principal Authority : CITY OF CLEWISTON	Taxing Authority : CITY OF CLEWISTON
Community Redevelopment Area : Clewiston CRA Expansion	Base Year : 2010

SECTION I : COMPLETED BY PROPERTY APPRAISER

1.	Current year taxable value in the tax increment area	\$	15,170,341	(1)
2.	Base year taxable value in the tax increment area	\$	10,929,230	(2)
3.	Current year tax increment value (Line 1 minus Line 2)	\$	4,241,111	(3)
4.	Prior year Final taxable value in the tax increment area	\$	14,152,085	(4)
5.	Prior year tax increment value (Line 4 minus Line 2)	\$	3,222,855	(5)

SIGN HERE	Property Appraiser Certification	I certify the taxable values above are correct to the best of my knowledge.	
	Signature of Property Appraiser :	Date :	
	Electronically Certified by Property Appraiser	6/30/2021 1:49 PM	

SECTION II: COMPLETED BY TAXING AUTHORITY Complete EITHER line 6 or line 7 as applicable. Do NOT complete both.

6. If the amount to be paid to the redevelopment trust fund IS BASED on a specific proportion of the tax increment value:				
6a.	Enter the proportion on which the payment is based.	95.00 %	(6a)	
6b.	Dedicated increment value (Line 3 multiplied by the percentage on Line 6a) If value is zero or less than zero, then enter zero on Line 6b	\$	4,029,055	(6b)
6c.	Amount of payment to redevelopment trust fund in prior year	\$	19,997	(6c)
7. If the amount to be paid to the redevelopment trust fund IS NOT BASED on a specific proportion of the tax increment value:				
7a.	Amount of payment to redevelopment trust fund in prior year	\$	0	(7a)
7b.	Prior year operating millage levy from Form DR-420, Line 10	0.0000	per \$1,000	(7b)
7c.	Taxes levied on prior year tax increment value (Line 5 multiplied by Line 7b, divided by 1,000)	\$	0	(7c)
7d.	Prior year payment as proportion of taxes levied on increment value (Line 7a divided by Line 7c, multiplied by 100)		0.00 %	(7d)
7e.	Dedicated increment value (Line 3 multiplied by the percentage on Line 7d) If value is zero or less than zero, then enter zero on Line 7e	\$	0	(7e)

SIGN HERE	Taxing Authority Certification	I certify the calculations, millages and rates are correct to the best of my knowledge.		
	Signature of Chief Administrative Officer :		Date :	
	Title :		Contact Name and Contact Title : SHARI HOWELL, FINANCE DIRECTOR	
	Mailing Address : SHARI HOWELL, FIN DIR		Physical Address : 115 W VENTURA AV	
	City, State, Zip : CLEWISTON, FL 33440		Phone Number : 8639831484	Fax Number : 8639834055

TAX INCREMENT ADJUSTMENT WORKSHEET INSTRUCTIONS

Property appraisers must complete and sign Section I of this worksheet and provide it with form DR-420, *Certification of Taxable Value*, to all taxing authorities who make payments to a redevelopment trust fund under:

- s. 163.387(2)(a), Florida Statutes, or
- An ordinance, resolution, or agreement to fund a project or to finance essential infrastructure.

"Tax increment value" is the cumulative increase in taxable value from the base year to the current year within the defined geographic area. It is used to determine the payment to a redevelopment trust fund under:

- s. 163.387(1), F.S. or
- An ordinance, resolution, or agreement to fund a project or finance essential infrastructure. In this case, the taxing authority must certify the boundaries and beginning date to the property appraiser.

"Dedicated increment value" is the portion of the tax increment value used to determine the payment to the redevelopment trust fund. (See s. 200.001(8)(h), F.S.) Calculate the dedicated increment value on this form and enter on either Line 6b or Line 7e.

"Specific proportion," used to determine whether to complete Line 6 or Line 7, refers to the calculation of the tax increment payment. Examples:

- Example 1.
Section 163.387(1), F.S., states the payment made by the taxing authority should equal 95% of the millage levied times the tax increment value. The specific proportion in this case is 95%. The ordinance providing for the payment may set a percentage lower than 95%. In these cases, the lower percentage would be the specific proportion.
- Example 2.
Some required tax increment payments are not directly related to the tax increment value. A constant dollar payment is a payment not based on a specific proportion of the tax increment value. Line 7 converts these payments into a proportion based on the prior year's payment and tax increment value to reach the current year's dedicated increment value.

Section I: Property Appraiser

A. Complete Section I of this form for each county, municipality, independent special district, dependent special district, and MSTU that:

- Has a tax increment value and
- Is not exempted from making payments to a community redevelopment trust fund based on tax increments (s. 163.387(2)(c), F.S.).

If a taxing authority has more than one tax increment value, they must complete a separate form for each tax increment value. Send a copy to each taxing authority with the DR-420 and keep a copy. When the taxing authority returns the completed forms, immediately send the original to:

Florida Department of Revenue
Property Tax Oversight Program - TRIM Section
P. O. Box 3000
Tallahassee, Florida 32315-3000

B. Enter only tax increment values that apply to the value located within the taxing authority indicated.

Section II: Taxing Authority

Complete Section II of the form, keep one copy, and return the original and one copy to your property appraiser with DR-420 within 35 days of certification. Send one copy to your tax collector.

Additional Instructions for Lines 6 and 7

Complete Line 6 if the payment into the redevelopment trust fund is a specific proportion of the tax increment value.

Complete Line 7 if the payment is based on a calculation other than a specific proportion. Do not complete both Lines 6 and 7.



Reset Form

Print Form

**MAXIMUM MILLAGE LEVY CALCULATION
PRELIMINARY DISCLOSURE**

For municipal governments, counties, and special districts


DR-420MM-P

R. 5/12


Rule 12D-16.002

Florida Administrative Code

Effective 11/12

Year: 2021		County: HENDRY	
Principal Authority : CITY OF CLEWISTON		Taxing Authority: CITY OF CLEWISTON	
1.	Is your taxing authority a municipality or independent special district that has levied ad valorem taxes for less than 5 years?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No (1)
IF YES,  STOP HERE. SIGN AND SUBMIT. You are not subject to a millage limitation.			
2.	Current year rolled-back rate from Current Year Form DR-420, Line 16	6.2847	per \$1,000 (2)
3.	Prior year maximum millage rate with a majority vote from 2020 Form DR-420MM, Line 13	8.6636	per \$1,000 (3)
4.	Prior year operating millage rate from Current Year Form DR-420, Line 10	6.5314	per \$1,000 (4)
If Line 4 is equal to or greater than Line 3, skip to Line 11. If less, continue to Line 5.			
Adjust rolled-back rate based on prior year majority-vote maximum millage rate			
5.	Prior year final gross taxable value from Current Year Form DR-420, Line 7	\$ 258,591,235	(5)
6.	Prior year maximum ad valorem proceeds with majority vote (Line 3 multiplied by Line 5 divided by 1,000)	\$ 2,240,331	(6)
7.	Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value from Current Year Form DR-420 Line 12	\$ 24,681	(7)
8.	Adjusted prior year ad valorem proceeds with majority vote (Line 6 minus Line 7)	\$ 2,215,650	(8)
9.	Adjusted current year taxable value from Current Year form DR-420 Line 15	\$ 264,813,360	(9)
10.	Adjusted current year rolled-back rate (Line 8 divided by Line 9, multiplied by 1,000)	8.3668	per \$1,000 (10)
Calculate maximum millage levy			
11.	Rolled-back rate to be used for maximum millage levy calculation (Enter Line 10 if adjusted or else enter Line 2)	8.3668	per \$1,000 (11)
12.	Adjustment for change in per capita Florida personal income (See Line 12 Instructions)	1.0443	(12)
13.	Majority vote maximum millage rate allowed (Line 11 multiplied by Line 12)	8.7374	per \$1,000 (13)
14.	Two-thirds vote maximum millage rate allowed (Multiply Line 13 by 1.10)	9.6111	per \$1,000 (14)
15.	Current year proposed millage rate	6.5314	per \$1,000 (15)
16.	Minimum vote required to levy proposed millage: (Check one)		
<input checked="" type="checkbox"/>	a. Majority vote of the governing body: Check here if Line 15 is less than or equal to Line 13. The maximum millage rate is equal to the majority vote maximum rate. Enter Line 13 on Line 17.		
<input type="checkbox"/>	b. Two-thirds vote of governing body: Check here if Line 15 is less than or equal to Line 14, but greater than Line 13. The maximum millage rate is equal to proposed rate. Enter Line 15 on Line 17.		
<input type="checkbox"/>	c. Unanimous vote of the governing body, or 3/4 vote if nine members or more: Check here if Line 15 is greater than Line 14. The maximum millage rate is equal to the proposed rate. Enter Line 15 on Line 17.		
<input type="checkbox"/>	d. Referendum: The maximum millage rate is equal to the proposed rate. Enter Line 15 on Line 17.		
17.	The selection on Line 16 allows a maximum millage rate of (Enter rate indicated by choice on Line 16)	8.7374	per \$1,000 (17)
18.	Current year gross taxable value from Current Year Form DR-420, Line 4	\$ 286,146,808	(18)

Continued on page 2

Taxing Authority : CITY OF CLEWISTON		DR-420MM-P R. 5/12 Page 2	
19.	Current year proposed taxes <i>(Line 15 multiplied by Line 18, divided by 1,000)</i>	\$	1,868,939 (19)
20.	Total taxes levied at the maximum millage rate <i>(Line 17 multiplied by Line 18, divided by 1,000)</i>	\$	2,500,179 (20)
DEPENDENT SPECIAL DISTRICTS AND MSTUs			STOP HERE. SIGN AND SUBMIT.
21.	Enter the current year proposed taxes of all dependent special districts & MSTUs levying a millage. <i>(The sum of all Lines 19 from each district's Form DR-420MM-P)</i>	\$	0 (21)
22.	Total current year proposed taxes <i>(Line 19 plus Line 21)</i>	\$	1,868,939 (22)
Total Maximum Taxes			
23.	Enter the taxes at the maximum millage of all dependent special districts & MSTUs levying a millage <i>(The sum of all Lines 20 from each district's Form DR-420MM-P)</i>	\$	0 (23)
24.	Total taxes at maximum millage rate <i>(Line 20 plus Line 23)</i>	\$	2,500,179 (24)
Total Maximum Versus Total Taxes Levied			
25.	Are total current year proposed taxes on Line 22 equal to or less than total taxes at the maximum millage rate on Line 24? (Check one)	<input checked="checked" type="checkbox"/> YES <input type="checkbox"/> NO (25)	
SIGN HERE	Taxing Authority Certification		I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S.
	Signature of Chief Administrative Officer :		Date :
	Title :	Contact Name and Contact Title :	
	SHARI HOWELL, FIN DIR		SHARI HOWELL, FINANCE DIRECTOR
	Mailing Address :	Physical Address :	
SHARI HOWELL, FIN DIR		115 W VENTURA AV	
City, State, Zip :		Phone Number :	Fax Number :
CLEWISTON, FL 33440		8639831484	8639834055

Complete and submit this form DR-420MM-P, Maximum Millage Levy Calculation-Preliminary Disclosure, to your property appraiser with the form DR-420, Certification of Taxable Value.

**MAXIMUM MILLAGE LEVY CALCULATION
PRELIMINARY DISCLOSURE
INSTRUCTIONS**

DR-420MM-P
R. 5/12
Page 3

General Instructions

Each of the following taxing authorities must complete a DR-420MM-P.

- County
- Municipality
- Special district dependent to a county or municipality
- County MSTU
- Independent special district, including water management districts
- Water management district basin

Voting requirements for millages adopted by a two-thirds or a unanimous vote are based on the full membership of the governing body, not on the number of members present at the time of the vote.

This form calculates the maximum tax levy for 2021 allowed under s. 200.065(5), F.S. Counties and municipalities, including dependent special districts and MSTUs, which adopt a tax levy at the final hearing higher than allowed under s. 200.065, F.S., may be subject to the loss of their half-cent sales tax distribution.

DR-420MM-P shows the preliminary maximum millages and taxes levied based on your proposed adoption vote. Each taxing authority must complete, sign, and submit this form to their property appraiser with their completed DR-420, Certification of Taxable Value.

The vote at the final hearing and the resulting maximum may change. After the final hearing, each taxing authority will file a final Form DR-420MM, Maximum Millage Levy Calculation Final Disclosure, with Form DR-487, Certification of Compliance, with the Department of Revenue.

Specific tax year references in this form are updated each year by the Department.

Line Instructions

Lines 5-10

Only taxing authorities that levied a 2020 millage rate less than their maximum majority vote rate must complete these lines. The adjusted rolled-back rate on Line 10 is the rate that would have been levied if the maximum vote rate for 2020 had been adopted. If these lines are completed, enter the adjusted rate on Line 11.

Line 12

This line is entered by the Department of Revenue. The same adjustment factor is used statewide by all taxing authorities. It is based on the change in per capita Florida personal income (s. 200.001(8)(i), F.S.), which Florida Law requires the Office of Economic and Demographic Research to report each year.

Lines 13 and 14

Millage rates are the maximum that could be levied with a majority or two-thirds vote of the full membership of the governing body. With a unanimous vote of the full membership (three-fourths vote of the full membership if the governing body has nine or more members) or a referendum, the maximum millage rate that can be levied is the taxing authority's statutory or constitutional cap.

Line 16

Check the box for the minimum vote necessary at the final hearing to levy your adopted millage rate.

Line 17

Enter the millage rate indicated by the box checked in Line 16. If the proposed millage rate is equal to or less than the majority vote maximum millage rate, enter the majority vote maximum. If a two-thirds vote, a unanimous vote, or a referendum is required, enter the proposed millage rate. For a millage requiring more than a majority vote, the proposed millage rate must be entered on Line 17, rather than the maximum rate, so that the comparisons on Lines 21 through 25 are accurate.

CITY OF CLEWISTON

115 WEST VENTURA AVENUE

CLEWISTON, FL 33440
July 29, 2021

TELEPHONE 983-1484
AREA CODE 863

FAX 983-4055
AREA CODE 863

To: Mayor & Commissioners

From: Randy Martin, City Manager

Subject: FY 2021-2022 Budget Process update #2

As discussed at the regular Commission meeting on July 19th, the Finance Director, other department heads and I continue the process of refining and updating budget information for FY 2021-2022. For this workshop, I offer the following:

- 1) The Finance Director will provide updates on the **General Fund revenue projections** reviewed at the last meeting. Specifically, Director Howell has provided the TRIM information update that is calendared for Commission consideration and action as of this date during the called meeting preceding this workshop. Director Howell has also now received a favorable estimate from the state for the local discretionary sales surtax revenue category that was not available during the previous meeting discussion (see enclosed updated information). The Director will continue to review and refine other revenue categories as appropriate based upon the latest available information from all sources as the budget development process proceeds.
- 2) Director Howell, the Fire Chief and I have collaborated and collectively will present and review the **Clewiston Fire Department Operating & Capital Improvement Projects (CIP) budget requests**. Enclosed are background documents prepared for the discussion. Included are the operating budget request and the updated CIP sheets. Chief Reese will also provide information on an additional benefit for consideration to add a volunteer firefighter pension plan. Our research has confirmed that there is available

state funding collected on behalf of firefighters that the City is eligible to receive that would go toward the cost of funding this benefit. Apparently, the City has not previously pursued being included for receipt of the funding for this benefit. To prepare for its consideration, staff has requested and received feedback of an analysis by a company with expertise in these matters. This analysis formed the basis for this update. For information, when the City was in the process of updating the Inter-local Agreement with the county last year, this item came up as we researched options to enhance benefits for volunteer firefighters and in evaluating the county's desire to create an equitable situation among the firefighters in the county. It is our understanding that LaBelle has provided a similar benefit for years to their volunteers. Chief Reese and I have not presented a formal request to the County Administration, but I have briefed the County Administrator on the item with timing and other considerations still undecided until management gets feedback from the City Commission. I will be prepared to comment further on timing options at the workshop.

- 3) Director Howell, Director Reese and I have also collaborated on the **Community Development Department operating budget request** which is summarized in the attached information. We will collectively be prepared to review this budget information at the workshop. Incorporated into the budget projection is the impact of a 3% COLA option and the associated adjustments to benefits and costs as discussed at the July 19th meeting.

As for other department budget information, formal scheduling of additional workshops to review details will be forthcoming, but I will recommend the Police Department and Animal Control departmental budgets as a minimum be calendared for the next workshop. At the upcoming meeting, I will formally recommend a date for the next workshop to review these two departments and others that are ready for review, as well as, seek consensus on tentative dates for additional workshops.

Similar to recent years and consistent with the preferred Monday meeting dates at 5 pm in the Commission Chambers, I will recommend budget meetings on

August 9th, following the regular meeting on August 16th, August 23rd, August 30th and if necessary on Tuesday, September 7th (regularly scheduled bimonthly workshop date) with any additional meetings to be determined based upon need and progress.

As already listed on the tentative budget calendar, the remainder of the schedule would be September 13th to hold the first public hearing on the tentative millage rate to be followed by a workshop as necessary with the final budget public hearing and millage rate being advertised on September 22nd as required. This schedule allows for the final millage and budget hearing to be held and the budget subsequently adopted at a called meeting on September 27th. Of course, this schedule meets the statutory requirements and provides for the budget being finalized prior to the new fiscal year beginning on October 1st.

Enclosures

REVENUE DISTRIBUTIONS FROM STATE OF FLORIDA

- State Revenue Sharing
 - Half Cent Sales Tax
 - Local Option Gas Tax
- .02 Local Option Gas Tax
 - Discretionary Tax
- Communications Service Tax

The State's official "Measures Affecting Revenues" (Measures) was finalized at the "Revenue Estimating Conference" (REC) held on July 23, 2021. The REC is scheduled to meet again on August 17, 2021. Estimates may be updated depending upon the scale of adopted impacts. Some of the current estimates may not reflect the impacts of legislation passed during the 2021 Legislative Session.

Distributions pending estimates as of July 26, 2021

- Communications Service Tax

Current estimates project an overall increase of \$197,197

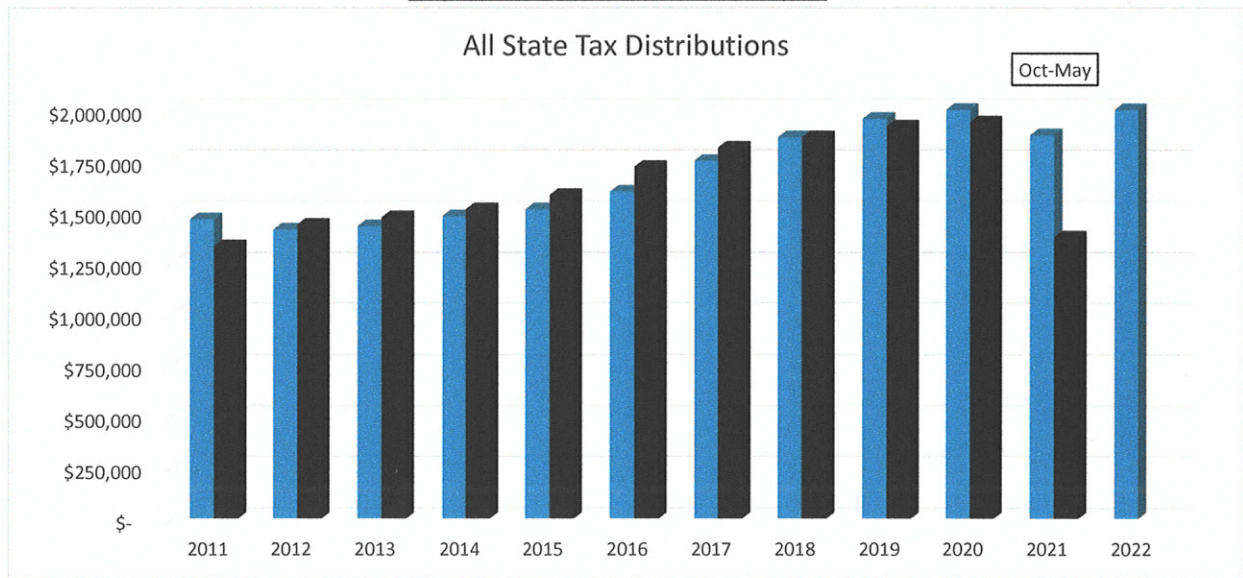
■ State Revenue Sharing	\$46,537
■ Half Cent Sales Tax	\$39,031
■ Local Option Gas Tax	(\$13,470)
■ .02 Local Option Gas Tax	\$4,793
■ Discretionary Tax	\$120,306
■ *Communications Sales Tax	\$0

**Data Includes the following staff estimates*

Communications Service Tax – use of 2021 estimate for fiscal year 2022 estimate

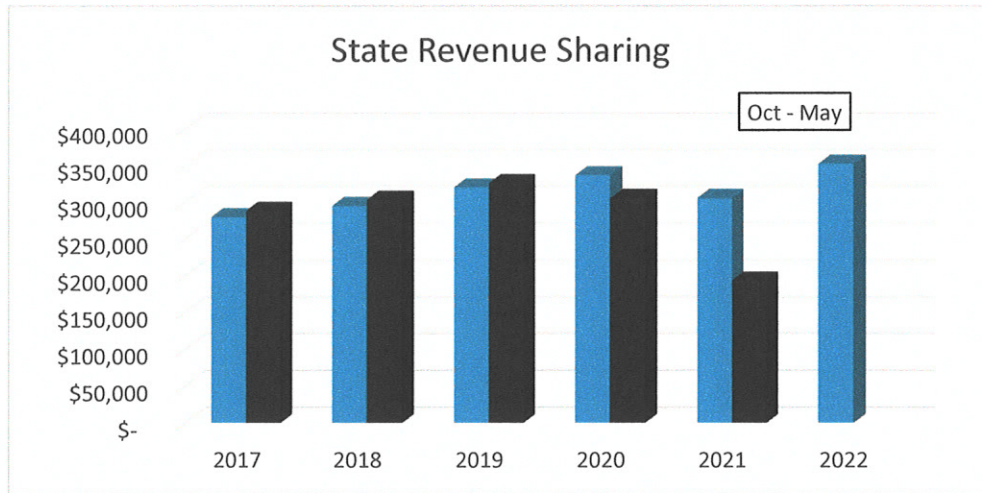
All State Tax Distributions

Year	Budgeted	Actual
2011	\$ 1,466,205	\$ 1,333,366
2012	\$ 1,415,256	\$ 1,438,601
2013	\$ 1,430,980	\$ 1,474,971
2014	\$ 1,480,512	\$ 1,514,590
2015	\$ 1,514,301	\$ 1,582,903
2016	\$ 1,600,040	\$ 1,720,858
2017	\$ 1,751,580	\$ 1,815,186
2018	\$ 1,865,619	\$ 1,866,045
2019	\$ 1,956,025	\$ 1,919,386
2020	\$ 2,011,202	\$ 1,940,642
2021	\$ 1,876,623	\$ 1,377,970
2022	\$ 2,073,820	



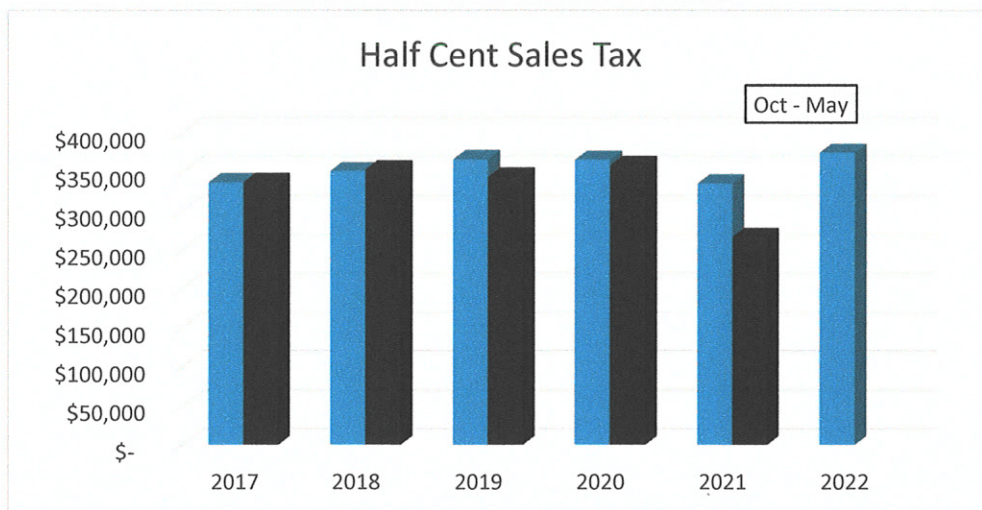
State Revenue Sharing

Year	Budgeted	Actual
2017	\$ 279,742	\$ 288,067
2018	\$ 294,525	\$ 302,940
2019	\$ 319,631	\$ 325,206
2020	\$ 336,155	\$ 304,851
2021	\$ 304,960	\$ 193,137
2022	\$ 351,497	



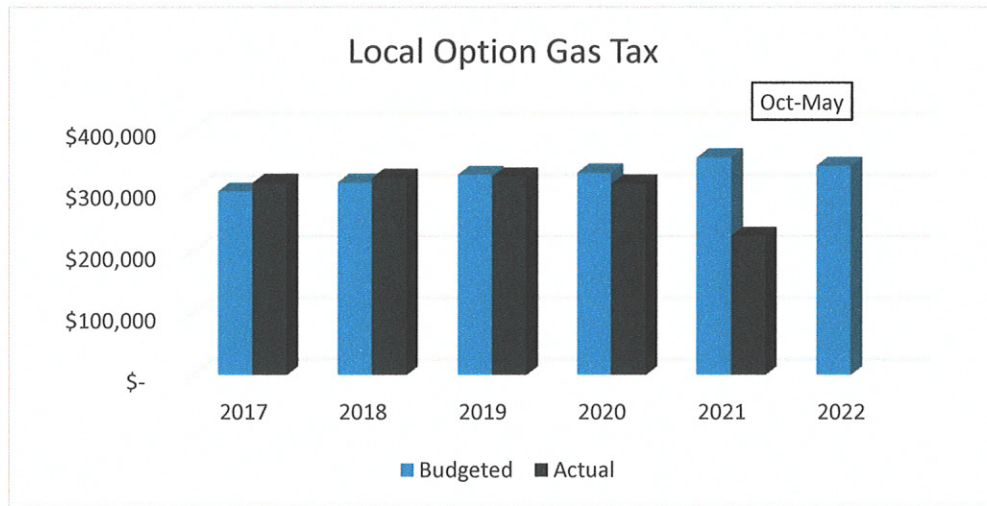
Half Cent Sales Tax

Year	Budgeted	Actual
2017	\$ 336,835	\$ 337,163
2018	\$ 350,984	\$ 352,827
2019	\$ 366,081	\$ 343,661
2020	\$ 365,489	\$ 358,439
2021	\$ 335,448	\$ 266,566
2022	\$ 374,479	



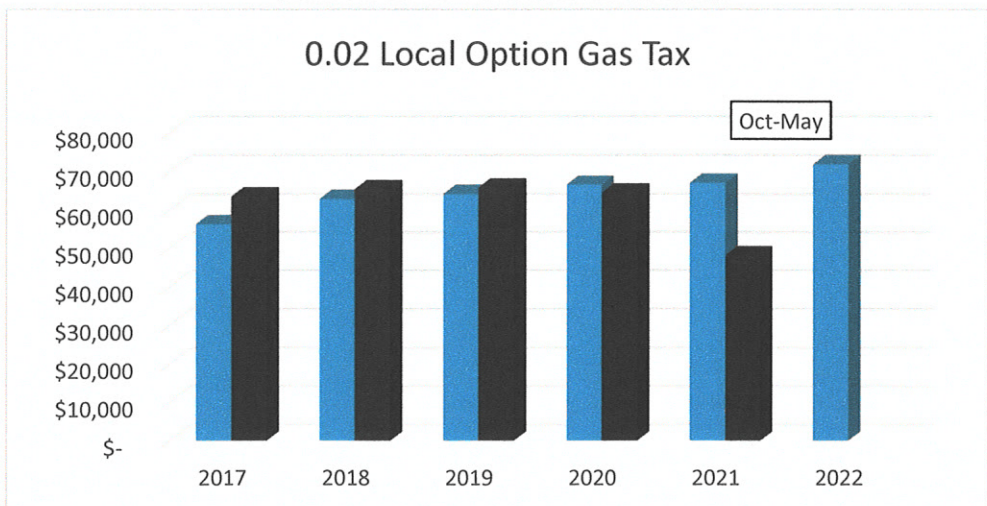
Local Option Gas Tax

Year	Budgeted	Actual
2017	\$ 299,039	\$ 312,437
2018	\$ 313,459	\$ 320,864
2019	\$ 325,778	\$ 322,409
2020	\$ 329,257	\$ 311,356
2021	\$ 353,663	\$ 226,351
2022	\$ 340,193	



0.02 Local Option Gas Tax

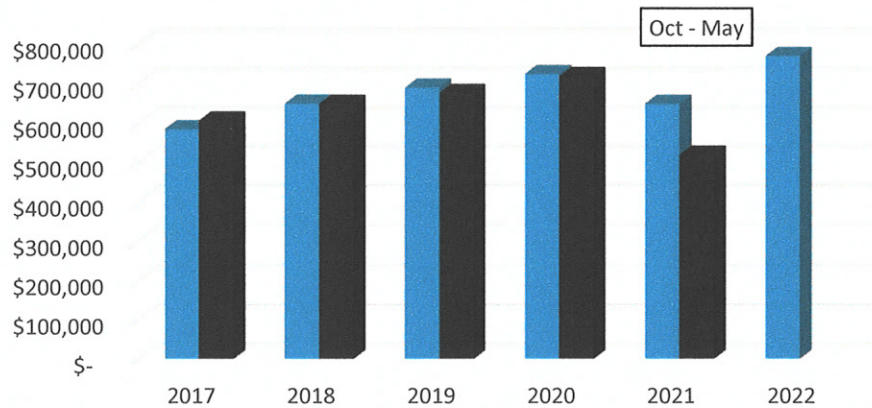
Year	Budgeted	Actual
2017	\$ 56,265	\$ 63,355
2018	\$ 62,755	\$ 65,322
2019	\$ 64,086	\$ 65,758
2020	\$ 66,484	\$ 64,401
2021	\$ 66,955	\$ 48,133
2022	\$ 71,748	



Discretionary Tax

Year	Budgeted	Actual
2017	\$ 583,779	\$ 605,946
2018	\$ 648,420	\$ 648,197
2019	\$ 688,569	\$ 675,798
2020	\$ 723,188	\$ 717,688
2021	\$ 648,096	\$ 517,819
2022	\$ 768,402	

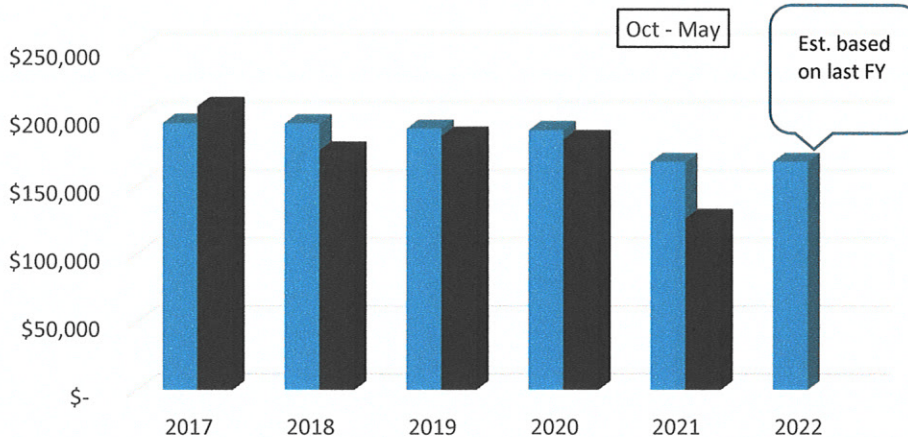
Discretionary Tax



Communications Services Tax

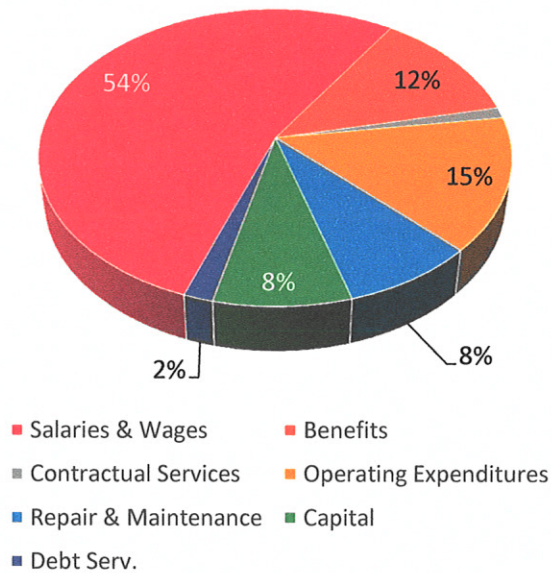
Year	Budgeted	Actual
2017	\$ 195,920	\$ 208,218
2018	\$ 195,476	\$ 175,895
2019	\$ 191,880	\$ 186,554
2020	\$ 190,629	\$ 183,907
2021	\$ 167,501	\$ 125,964
2022	\$ 167,501	

Communications Services Tax



Fire Department

2021-2022 Proposed Budget Expenses



Public Safety – Fire Department	2019-2020 Budget	2020-2021 Budget	2021-2022 Proposed Budget	Variance 2020-2021 - 2021-2022
Salary & Wages	310,725	282,831	283,966	1,135
Benefits	45,857	63,454	65,509	2,055
Contractual Services	150	6,037	6,187	150
Operating Expenditures	70,470	73,974	77,250	3,276
Repair & Maintenance	40,000	40,000	43,000	3,000
Capital	55,000	225,881	44,000	-181,881
Debt Service	29,700	29,700	9,673	-20,027
TOTAL	551,902	721,877	529,585	-192,292
Employee Data		23 Volunteer Fire Fighters		
Full-time		.5		

City of Clewiston

FY 2022 Fire Department Proposed Budget with Support Allocation

Expense Description	FY 2022	66.5732%	
	Proposed	City	Hendry
Personnel	52,326	17,491	34,835
Personnel - Firemen	297,149	99,327	197,822
Operating	126,437	42,264	84,173
Capital	44,000	14,708	29,292
Debt Service**	9,673	9,673	-
2020 Proposed Support	529,585	183,463	346,122
2018 Capital Expense (Hendry providing 1/5 support over 5 Years)-Year 4		(9,887)	9,887
TOTAL FY 2020 CITY AND HENDRY SUPPORT		\$ 173,576	\$ 356,009

2018 Capital Purchases receiving Hendry Support over 5 Years

	Cost	Hendry Support	1/5 Support
1.) Cascade Breathing System	37,021	12,402	2,480
Contribution for breathing system	(18,511)		
2.) Replace Fire Marshal Vehicle	34,740	23,276	4,655
3.) Replace Ice Machine	5,022	3,365	673
4.) - Replace Rescue 1 (totaled in accident)	99,325		
Insurance Proceeds = \$83,615		10,391	2,078
Insurance Proceeds	(83,815)		
Total	73,782	49,434	9,887

** Debt Service isn't utilized in Hendry Support. This debt represents the purchase of trucks in 2011 for which 1/5 of Hendry support was previously paid over five years.



City of Clewiston, FL

Budget Worksheet

Account Summary

For Fiscal: 2020 - 2021 Period Ending: 05/31/2021

		2018-2019	2018-2019	2019 - 2020	2019 - 2020	2020 - 2021	2020 - 2021	Defined Budgets
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2021 - 2022 2021 - 2022
Expense								
Fund: 001 - GENERAL FUND								
Category: 52 - Public safety								
Department : 5050 - Fire Department								
SubCategory: 510 - Salaries and Wages								
001-5050-512000	Regular Salaries	34,959.00	35,792.60	36,957.00	37,431.11	36,554.00	24,318.28	37,656.00
001-5050-512005	Appreciation & 24 Hr.	0.00	0.00	0.00	0.00	487.00	0.00	520.00
001-5050-513000	Special Detail	293,500.00	308,422.35	273,768.00	265,642.70	245,790.00	151,867.00	245,790.00
001-5050-514000	Overtime Salaries	0.00	360.86	0.00	0.00	0.00	0.00	
SubCategory: 510 - Salaries and Wages Total:		328,459.00	344,575.81	310,725.00	303,073.81	282,831.00	176,185.28	283,966.00
SubCategory: 520 - Benefits								
001-5050-521000	Taxes-FICA	25,127.00	23,653.53	23,770.00	20,805.90	21,637.00	13,412.62	21,684.00
001-5050-522000	Retirement Contribution	2,098.00	2,074.71	2,193.00	2,152.66	2,193.00	1,434.16	2,259.00
001-5050-522500	457 Match	1,049.00	1,020.23	1,097.00	1,056.75	1,097.00	717.10	1,130.00
001-5050-523000	Insurance-Health	5,286.00	5,185.62	5,984.00	5,576.65	5,909.00	3,939.13	6,323.00
001-5050-523001	Insurance - Dental	236.00	223.56	251.00	249.45	251.00	167.58	269.00
001-5050-523002	Insurance - Life	204.00	198.22	201.00	201.00	201.00	134.00	202.00
001-5050-523003	Insurance - AD & D	26.00	24.74	25.00	25.08	25.00	16.72	27.00
001-5050-523004	Firefighter AD & D	0.00	0.00	0.00	0.00	6,710.00	3,743.74	6,716.00
001-5050-523005	Firefighter Cancer Plan	0.00	0.00	0.00	0.00	12,403.00	6,920.76	12,420.00
001-5050-524000	Worker's Compensation	11,920.00	11,568.00	12,135.00	11,717.00	12,827.00	8,120.00	14,272.00
001-5050-526000	Long Term Disability Ins.	193.00	194.20	201.00	201.00	201.00	134.00	207.00
SubCategory: 520 - Benefits Total:		46,139.00	44,142.81	45,857.00	41,985.49	63,454.00	38,739.81	65,509.00
SubCategory: 530 - Contractual Services								
001-5050-534000	Other Contractual Serv	150.00	1,067.50	150.00	4,836.75	150.00	299.50	300.00
001-5050-537702	Admin. Fee CFD	0.00	0.00	0.00	0.00	5,887.00	3,927.00	5,887.00
SubCategory: 530 - Contractual Services Total:		150.00	1,067.50	150.00	4,836.75	6,037.00	4,226.50	6,187.00

Budget Worksheet

For Fiscal: 2020 - 2021 Period Ending: 05/31/2021

		Defined Budgets						
		2018-2019 Total Budget	2018-2019 Total Activity	2019 - 2020 Total Budget	2019 - 2020 Total Activity	2020 - 2021 Total Budget	2020 - 2021 YTD Activity	2021 - 2022 2021 - 2022
SubCategory: 540 - Operating Expenditures								
001-5050-540000	Travel & Per Diem	1,400.00	86.66	1,400.00	288.00	1,400.00	7.68	1,400.00
001-5050-540500	Registration/Trng Fees	6,100.00	2,925.00	6,100.00	2,940.00	6,100.00	3,026.40	6,100.00
001-5050-541000	Telephone	6,802.00	6,427.26	6,802.00	2,460.97	6,802.00	5,400.65	6,802.00
001-5050-543000	Utilities	10,000.00	9,061.42	10,000.00	9,726.74	10,000.00	7,233.96	10,000.00
001-5050-545000	Insurance	15,500.00	14,946.00	16,991.00	17,022.50	20,495.00	13,668.00	22,971.00
001-5050-551100	1st Responder Suppli	3,200.00	1,418.50	3,200.00	2,978.23	3,200.00	3,009.34	4,000.00
001-5050-552100	Fuel	10,000.00	8,479.36	10,000.00	5,589.36	10,000.00	3,995.33	10,000.00
001-5050-552300	Chemicals	1,000.00	0.00	1,000.00	1,402.12	1,000.00	486.00	1,000.00
001-5050-552500	Uniforms	2,500.00	5,520.84	2,500.00	268.84	2,500.00	1,581.88	2,500.00
001-5050-552700	Operating Supplies	11,000.00	14,165.79	11,977.00	12,951.13	11,977.00	4,164.56	11,977.00
001-5050-554100	Dues & Memberships	500.00	75.00	500.00	175.00	500.00	0.00	500.00
SubCategory: 540 - Operating Expenditures Total:		68,002.00	63,105.83	70,470.00	55,802.89	73,974.00	42,573.80	77,250.00
SubCategory: 550 - Repair and Maintenance								
001-5050-546100	Maintenance - Buildings	3,000.00	5,293.82	3,000.00	5,900.49	3,000.00	977.45	3,000.00
001-5050-546200	Maint.-Mach. & Equip.	16,300.00	18,092.54	12,000.00	9,118.90	12,000.00	10,041.22	12,000.00
001-5050-546500	Maint. - Vehicles	20,000.00	30,783.98	25,000.00	30,308.51	25,000.00	38,630.54	28,000.00
SubCategory: 550 - Repair and Maintenance Total:		39,300.00	54,170.34	40,000.00	45,327.90	40,000.00	49,649.21	43,000.00
SubCategory: 560 - Capital Outlay								
001-5050-564000	Machinery & Equipment	0.00	0.00	55,000.00	32,235.00	225,881.00	17,876.49	44,000.00
SubCategory: 560 - Capital Outlay Total:		0.00	0.00	55,000.00	32,235.00	225,881.00	17,876.49	44,000.00
Department : 5050 - Fire Department Total:		482,050.00	507,062.29	522,202.00	483,261.84	692,177.00	329,251.09	519,912.00
Category: 52 - Public safety Total:		482,050.00	507,062.29	522,202.00	483,261.84	692,177.00	329,251.09	519,912.00

Budget Worksheet

For Fiscal: 2020 - 2021 Period Ending: 05/31/2021

								Defined Budgets
		2018-2019 Total Budget	2018-2019 Total Activity	2019 - 2020 Total Budget	2019 - 2020 Total Activity	2020 - 2021 Total Budget	2020 - 2021 YTD Activity	2021 - 2022 2021 - 2022
Category: 88 - Principal Retirement								
Department : 5050 - Fire Department								
SubCategory: 571 - Principal								
001-5050-571000	Principal	29,700.00	0.00	29,700.00	0.00	29,700.00	0.00	9,673.00
SubCategory: 571 - Principal Total:		29,700.00	0.00	29,700.00	0.00	29,700.00	0.00	9,673.00
Department : 5050 - Fire Department Total:		29,700.00	0.00	29,700.00	0.00	29,700.00	0.00	9,673.00
Category: 88 - Principal Retirement Total:		29,700.00	0.00	29,700.00	0.00	29,700.00	0.00	9,673.00
Fund: 001 - GENERAL FUND Total:		511,750.00	507,062.29	551,902.00	483,261.84	721,877.00	329,251.09	529,585.00
Total Revenues		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenses		511,750.00	507,062.29	551,902.00	483,261.84	721,877.00	329,251.09	529,585.00
Expense Total:		511,750.00	507,062.29	551,902.00	483,261.84	721,877.00	329,251.09	529,585.00
Report Total:		511,750.00	507,062.29	551,902.00	483,261.84	721,877.00	329,251.09	529,585.00

Group Summary

Department	Defined Budgets						
	2018-2019 Total Budget	2018-2019 Total Activity	2019 - 2020 Total Budget	2019 - 2020 Total Activity	2020 - 2021 Total Budget	2020 - 2021 YTD Activity	2021 - 2022 2021 - 2022
Expense							
Fund: 001 - GENERAL FUND							
Category: 52 - Public safety							
Department : 5050 - Fire Department							
510 - Salaries and Wages	328,459.00	344,575.81	310,725.00	303,073.81	282,831.00	176,185.28	283,966.00
520 - Benefits	46,139.00	44,142.81	45,857.00	41,985.49	63,454.00	38,739.81	65,509.00
530 - Contractual Services	150.00	1,067.50	150.00	4,836.75	6,037.00	4,226.50	6,187.00
540 - Operating Expenditures	68,002.00	63,105.83	70,470.00	55,802.89	73,974.00	42,573.80	77,250.00
550 - Repair and Maintenance	39,300.00	54,170.34	40,000.00	45,327.90	40,000.00	49,649.21	43,000.00
560 - Capital Outlay	0.00	0.00	55,000.00	32,235.00	225,881.00	17,876.49	44,000.00
Department : 5050 - Fire Department Total:	482,050.00	507,062.29	522,202.00	483,261.84	692,177.00	329,251.09	519,912.00
Category: 52 - Public safety Total:	482,050.00	507,062.29	522,202.00	483,261.84	692,177.00	329,251.09	519,912.00
Category: 88 - Principal Retirement							
Department : 5050 - Fire Department							
571 - Principal	29,700.00	0.00	29,700.00	0.00	29,700.00	0.00	9,673.00
Department : 5050 - Fire Department Total:	29,700.00	0.00	29,700.00	0.00	29,700.00	0.00	9,673.00
Category: 88 - Principal Retirement Total:	29,700.00	0.00	29,700.00	0.00	29,700.00	0.00	9,673.00
Fund: 001 - GENERAL FUND Total:	511,750.00	507,062.29	551,902.00	483,261.84	721,877.00	329,251.09	529,585.00
Total Revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenses	511,750.00	507,062.29	551,902.00	483,261.84	721,877.00	329,251.09	529,585.00
Expense Total:	511,750.00	507,062.29	551,902.00	483,261.84	721,877.00	329,251.09	529,585.00
Report Total:	511,750.00	507,062.29	551,902.00	483,261.84	721,877.00	329,251.09	529,585.00

Fire Department	Department #	Account Number	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	TOTAL	Funding Source
Cascade System	5050	564000											\$ -	
Command Vehicle	5050	564000											\$ -	
Thermal Imaging Camera	5050	564000						\$ 8,500.00					\$ 8,500.00	
Bunker Gear	5050	564000	\$ 44,000.00									\$ 26,400.00	\$ 70,400.00	
SCBA replacements	5050	564000									\$ 34,000.00		\$ 34,000.00	
Jaws of Life	5050	564000								\$ 28,000.00			\$ 28,000.00	
Rescue 1	5050	564000											\$ -	
Ice Machine	5050	564000							\$ 6,000.00				\$ 6,000.00	
Brush Truck Rebuild	5050	564000										\$ 30,000.00	\$ 30,000.00	
Drone	5050	564000					\$ 6,500.00						\$ 6,500.00	
Radio Equipment	5050	564000						\$ 350,000.00					\$ 350,000.00	
Rescue 2	5050	564000		\$ 204,000.00									\$ 204,000.00	
Engine 8	5050	564000				\$ 600,000.00							\$ 600,000.00	
Ladder 9	5050	564000							\$ 950,000.00				\$ 950,000.00	
Engine 12	5050	564000									\$ 400,000.00		\$ 400,000.00	
Tanker 4	5050	564000											\$ -	
Totals	City cost = 1/3 of total		\$ 44,000.00	\$ 204,000.00	\$ -	\$ 600,000.00	\$ 6,500.00	\$ 358,500.00	\$ 956,000.00	\$ 28,000.00	\$ 434,000.00	\$ 56,400.00	\$ 2,687,400.00	

City Funds	\$290,530.00
County Funds	\$563,970.00

Five Year Sum	\$854,500.00
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Clewiston Fire Department

121 Central Avenue
Clewiston, Florida 33440



Phone: (863) 983-1499

Fax: (863) 983-1430

City Manager Randy Martin

July 19, 2021

In an effort to preserve the morale and increase retention and recruitment of future volunteer firefighters it is my recommendation that we implement a pension plan that mirrors the base elements of the city of Labelle plan. Currently our volunteer firefighters do not receive any pension benefits.

The Florida statutes has set up a revenue stream to pay for these benefits. Under Florida statute 175, this will allow the city to receive the collected 1.85% tax revenue that is already being paid by our residents in the coverage area. We have completed our actuarial analysis and bring the following recommendations for your consideration:

- Pass an ordinance that captures the 1.85% tax revenue by October 1, 2021.
- Create and adopt a firefighter pension plan by January 2022.

If the Commission doesn't create an ordinance the funds that are collected will revert to the Florida Retirement System and will benefit other communities' fire departments as they have for past years.

The minimum benefits for this plan are laid out in Florida statute 175.

Those minimums do require any plan being created must pay for pension benefits from the date of hire of all existing firefighters.

This requirement does require the city/county to contribute to the unfunded liabilities that is created by starting a plan. I have included in the 21/22 budget request \$35,581.92 city and \$72,242.08 County to cover the estimated unfunded liabilities created by the existing employees.

If it is the intention of the city to enact a special assessment for fire services within the municipal limits in 2022 as recommended by the department, the budgeted amount above should be included

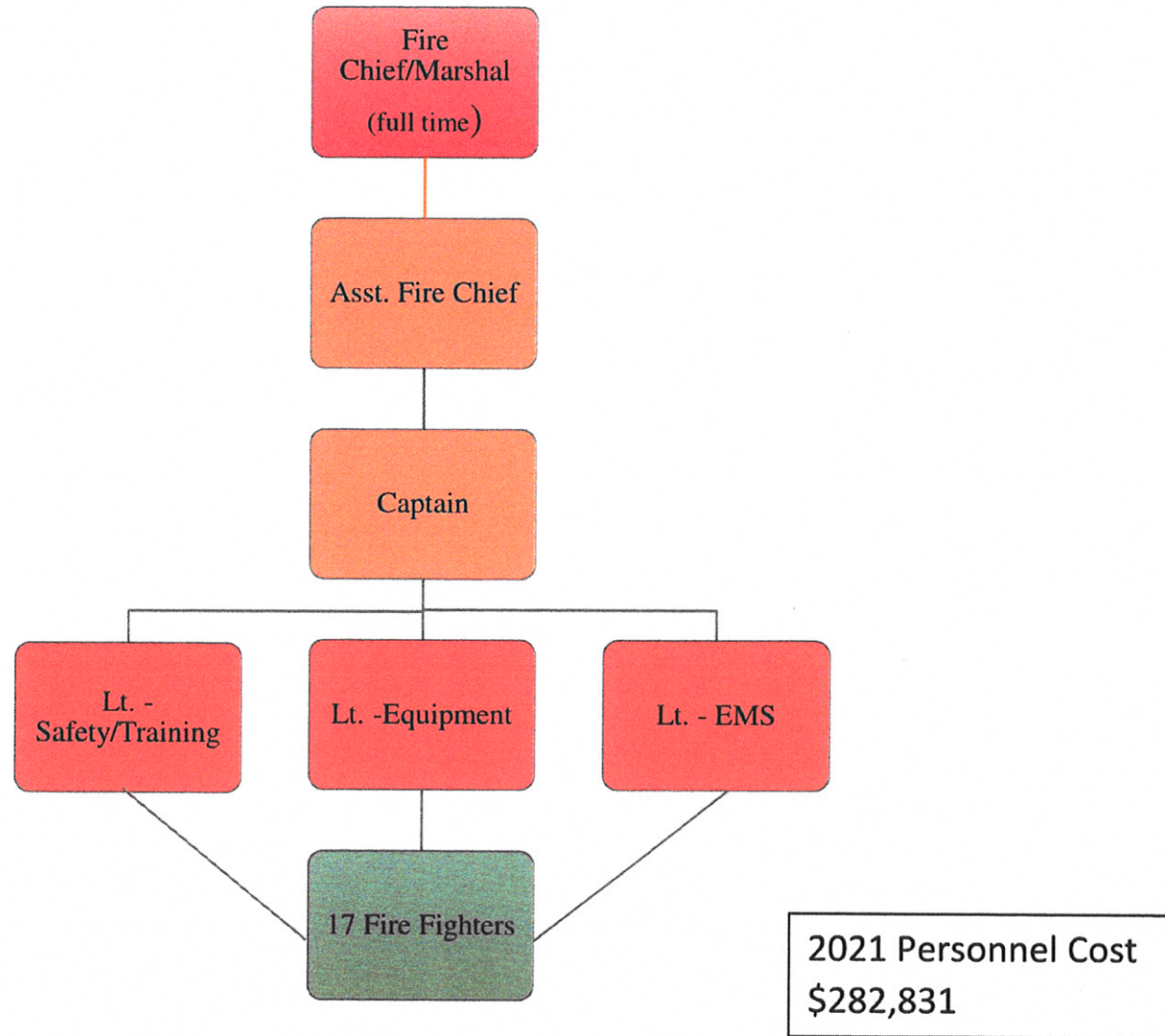
in the special assessment analysis. This would eliminate the need in the immediate future after initiating the special assessment to ask for an increase to cover the pension benefits.

In conclusion, it is my belief that the 1.85% collected will exceed the needed funding required without the unfunded liabilities. The funds needed is only a 19% budget increase over last fiscal year. The initial cost of beginning a pension plan is small in comparison to the cost of a full time fire department. See attached charts for cost comparison. Pension benefits would be an incentive given to our volunteer firefighters who put their lives on the line every day in service to our community.

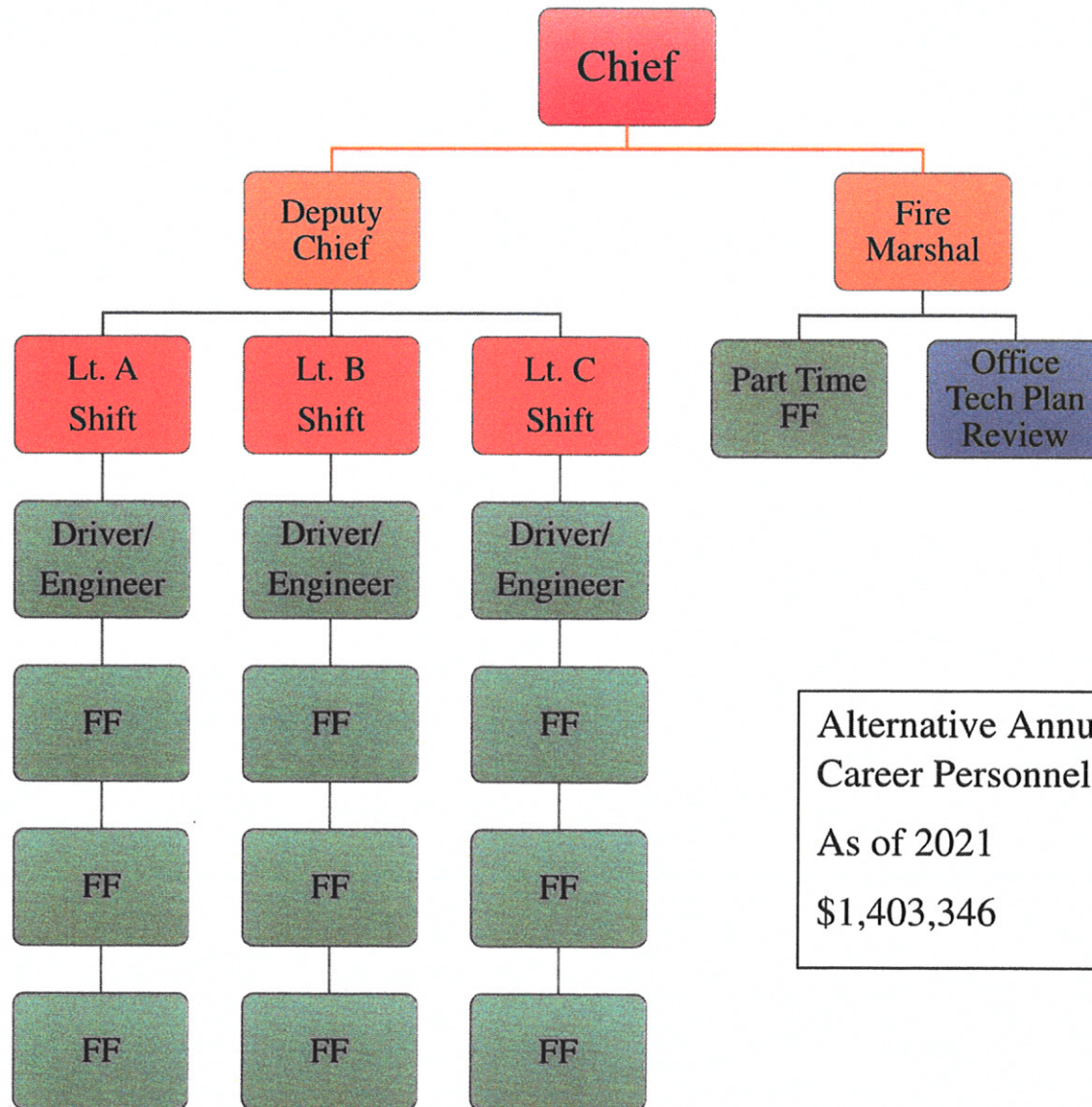
A handwritten signature in black ink, appearing to read 'Travis Reese', with a long, sweeping horizontal line extending to the right.

Travis Reese, Fire Chief/Marshal
Clewiston Fire Department

Current Volunteer Fire Department Staffing Chart



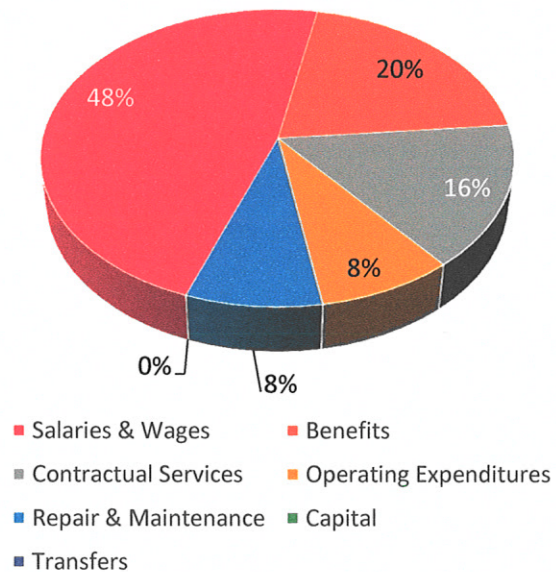
Alternative Career Fire Department Staffing Chart



Alternative Annual
Career Personnel Cost
As of 2021
\$1,403,346

Community Development

2021-2022 Proposed Budget Expenses



Public Safety – Community Development	2019-2020 Budget	2020-2021 Budget	2021-2022 Proposed Budget	Variance 2020-2021 - 2021-2022
Salary & Wages	106,643	106,531	109,842	3,311
Benefits	51,013	48,975	47,280	-1,695
Contractual Services	68,852	50,772	36,000	-14,772
Operating Expenditures	17,531	17,978	19,036	1,058
Repair & Maintenance	5,100	5,100	19,000	13,900
Capital	0	7,520	0	-7,520
Transfers	0	0	0	0
TOTAL	249,139	236,876	231,158	-5,718
Employee Data				
Full-time		2.5		



City of Clewiston, FL

Budget Worksheet

Account Summary

For Fiscal: 2020 - 2021 Period Ending: 05/31/2021

		Defined Budgets						
		2018-2019 Total Budget	2018-2019 Total Activity	2019 - 2020 Total Budget	2019 - 2020 Total Activity	2020 - 2021 Total Budget	2020 - 2021 YTD Activity	2021 - 2022 2021 - 2022
Revenue								
Fund: 001 - GENERAL FUND								
Category: 31 - Other taxes								
SubCategory: 316 - Other General Taxes - Local Business								
001-316000	Local Business Tax	35,000.00	37,978.70	35,000.00	26,713.00	35,000.00	37,575.30	36,000.00
SubCategory: 316 - Other General Taxes - Local Business Total:		35,000.00	37,978.70	35,000.00	26,713.00	35,000.00	37,575.30	36,000.00
Category: 31 - Other taxes Total:		35,000.00	37,978.70	35,000.00	26,713.00	35,000.00	37,575.30	36,000.00
Category: 32 - Licenses and Permits								
SubCategory: 322 - Building Permits								
001-322100	Permits- Buildings	40,000.00	56,997.90	50,000.00	41,299.50	50,000.00	23,215.60	30,000.00
001-322130	Plan Review	10,600.00	21,961.70	15,000.00	18,305.70	15,000.00	10,377.90	12,000.00
SubCategory: 322 - Building Permits Total:		50,600.00	78,959.60	65,000.00	59,605.20	65,000.00	33,593.50	42,000.00
SubCategory: 329 - Other Permits and Special Assessments								
001-329001	Training Surcharge(Bldg)	700.00	860.14	1,000.00	856.34	1,000.00	0.00	1,000.00
001-329200	Permits - Plumbing	3,000.00	3,654.00	3,000.00	3,614.87	3,000.00	595.00	600.00
001-329210	Permits - Electric	8,000.00	9,465.00	8,000.00	3,002.52	8,000.00	1,319.00	1,500.00
001-329220	Permits - Yard Sale	300.00	425.00	300.00	195.00	300.00	85.00	100.00
001-329300	Permits - Signs	1,400.00	1,825.00	1,200.00	1,117.00	1,200.00	45.00	100.00
001-329400	Permits - Mobile Home	0.00	0.00	0.00	1,100.00	0.00	0.00	
001-329410	Permits - Mechanical	5,000.00	6,478.09	3,500.00	8,163.83	3,500.00	820.00	700.00
001-329420	Permits - Roofing	4,000.00	8,826.00	5,000.00	12,692.00	5,000.00	9,558.10	6,500.00
001-329430	Reinspection Fee	1,800.00	782.00	1,000.00	0.00	1,000.00	0.00	1,000.00
SubCategory: 329 - Other Permits and Special Assessments Total:		24,200.00	32,315.23	23,000.00	30,741.56	23,000.00	12,422.10	11,500.00
Category: 32 - Licenses and Permits Total:		74,800.00	111,274.83	88,000.00	90,346.76	88,000.00	46,015.60	53,500.00

								Defined Budgets
		2018-2019 Total Budget	2018-2019 Total Activity	2019 - 2020 Total Budget	2019 - 2020 Total Activity	2020 - 2021 Total Budget	2020 - 2021 YTD Activity	2021 - 2022 2021 - 2022
Category: 34 - Charges for Services								
SubCategory: 341 - Charges for Services-General Government								
001-341200	Zoning Fees	1,500.00	3,500.00	1,500.00	2,000.00	1,500.00	1,075.00	1,500.00
SubCategory: 341 - Charges for Services-General Government Total		1,500.00	3,500.00	1,500.00	2,000.00	1,500.00	1,075.00	1,500.00
Category: 34 - Charges for Services Total:		1,500.00	3,500.00	1,500.00	2,000.00	1,500.00	1,075.00	1,500.00
Fund: 001 - GENERAL FUND Total:		111,300.00	152,753.53	124,500.00	119,059.76	124,500.00	84,665.90	91,000.00
Total Revenues		111,300.00	152,753.53	124,500.00	119,059.76	124,500.00	84,665.90	91,000.00
Total Expenses		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Revenue Total:		111,300.00	152,753.53	124,500.00	119,059.76	124,500.00	84,665.90	91,000.00
Report Total:		111,300.00	152,753.53	124,500.00	119,059.76	124,500.00	84,665.90	91,000.00



City of Clewiston, FL

Budget Worksheet

Account Summary

For Fiscal: 2020 - 2021 Period Ending: 05/31/2021

		2018-2019 Total Budget	2018-2019 Total Activity	2019 - 2020 Total Budget	2019 - 2020 Total Activity	2020 - 2021 Total Budget	2020 - 2021 YTD Activity	Defined Budgets 2021 - 2022 2021 - 2022
Expense								
Fund: 001 - GENERAL FUND								
Category: 52 - Public safety								
Department : 1075 - Protective Services								
SubCategory: 510 - Salaries and Wages								
001-1075-512000	Regular Salaries	102,717.00	101,341.35	105,901.00	107,285.01	104,844.00	67,892.16	108,027.00
001-1075-512005	Appreciation & 24 Hr.	0.00	0.00	0.00	0.00	945.00	0.00	1,050.00
001-1075-513000	Special Detail	900.00	0.00	0.00	0.00	0.00	0.00	
001-1075-514000	Overtime Salaries	0.00	597.98	742.00	33.32	742.00	0.00	765.00
SubCategory: 510 - Salaries and Wages Total:		103,617.00	101,939.33	106,643.00	107,318.33	106,531.00	67,892.16	109,842.00
SubCategory: 520 - Benefits								
001-1075-521000	Taxes-FICA	7,927.00	7,597.22	8,157.00	8,132.23	8,150.00	5,087.92	8,323.00
001-1075-522000	Retirement Contribution	6,163.00	5,600.48	6,291.00	5,925.77	6,291.00	4,001.66	6,482.00
001-1075-522500	457 Match	3,081.00	2,178.15	3,145.00	2,318.85	3,145.00	1,748.58	3,241.00
001-1075-523000	Insurance-Health	21,071.00	19,415.68	25,877.00	22,083.99	23,551.00	15,700.87	25,201.00
001-1075-523001	Insurance - Dental	1,180.00	1,088.14	1,257.00	1,239.56	1,257.00	837.54	1,346.00
001-1075-523002	Insurance - Life	600.00	568.82	594.00	593.88	594.00	395.92	593.00
001-1075-523003	Insurance - AD & D	75.00	71.14	74.00	74.28	74.00	49.52	75.00
001-1075-524000	Worker's Compensation	4,959.00	4,812.00	5,048.00	4,879.00	5,336.00	3,381.00	1,425.00
001-1075-525000	Unemployment Comp	0.00	3,025.00	0.00	0.00	0.00	0.00	
001-1075-526000	Long Term Disability Ins.	571.00	547.79	570.00	576.72	577.00	384.48	594.00
SubCategory: 520 - Benefits Total:		45,627.00	44,904.42	51,013.00	45,824.28	48,975.00	31,587.49	47,280.00
SubCategory: 530 - Contractual Services								
001-1075-531200	Engineering Services	1,000.00	1,610.00	1,000.00	455.00	1,000.00	210.00	1,000.00
001-1075-534000	Other Contractual Serv	25,000.00	22,139.10	67,852.00	22,678.07	49,772.00	21,048.37	35,000.00
SubCategory: 530 - Contractual Services Total:		26,000.00	23,749.10	68,852.00	23,133.07	50,772.00	21,258.37	36,000.00
SubCategory: 540 - Operating Expenditures								
001-1075-540000	Travel & Per Diem	1,300.00	1,443.04	1,300.00	0.00	1,300.00	998.56	2,000.00

Budget Worksheet

For Fiscal: 2020 - 2021 Period Ending: 05/31/2021

		Defined Budgets						
		2018-2019 Total Budget	2018-2019 Total Activity	2019 - 2020 Total Budget	2019 - 2020 Total Activity	2020 - 2021 Total Budget	2020 - 2021 YTD Activity	2021 - 2022 2021 - 2022
001-1075-540500	Registration/Trng Fees	1,100.00	1,164.13	1,100.00	0.00	1,100.00	899.00	1,100.00
001-1075-541000	Telephone	1,500.00	1,563.52	1,500.00	2,226.82	1,500.00	1,530.69	1,500.00
001-1075-542000	Postage & Freight	0.00	20.22	0.00	0.00	0.00	0.00	
001-1075-543000	Utilities	4,900.00	4,466.11	4,900.00	4,776.75	4,900.00	3,132.64	4,900.00
001-1075-545000	Insurance	2,152.00	2,076.00	2,367.00	2,364.00	2,814.00	1,880.00	3,172.00
001-1075-547000	Printing & Binding	1,300.00	883.92	1,300.00	651.46	1,300.00	343.22	1,300.00
001-1075-548100	Legal Advertising	400.00	613.28	400.00	183.60	400.00	208.08	400.00
001-1075-552500	Uniforms	500.00	277.79	500.00	0.00	500.00	429.23	500.00
001-1075-552700	Operating Supplies	2,000.00	1,437.34	2,000.00	2,993.12	2,000.00	1,503.52	2,000.00
001-1075-554100	Dues & Memberships	664.00	453.90	664.00	685.00	664.00	615.06	664.00
001-1075-554200	Subscript. & Publications	1,500.00	0.00	1,500.00	0.00	1,500.00	1,125.62	1,500.00
SubCategory: 540 - Operating Expenditures Total:		17,316.00	14,399.25	17,531.00	13,880.75	17,978.00	12,665.62	19,036.00
SubCategory: 550 - Repair and Maintenance								
001-1075-546100	Maintenance - Buildings	600.00	3,479.95	600.00	825.74	600.00	354.10	15,000.00
001-1075-546200	Maint.-Mach. & Equip.	4,000.00	2,752.18	4,000.00	2,276.71	4,000.00	1,273.79	4,000.00
001-1075-546500	Maint. - Vehicles	0.00	119.55	500.00	49.50	500.00	0.00	
SubCategory: 550 - Repair and Maintenance Total:		4,600.00	6,351.68	5,100.00	3,151.95	5,100.00	1,627.89	19,000.00
SubCategory: 560 - Capital Outlay								
001-1075-564000	Machinery & Equipment	0.00	0.00	0.00	0.00	7,520.00	0.00	
SubCategory: 560 - Capital Outlay Total:		0.00	0.00	0.00	0.00	7,520.00	0.00	0.00
Department : 1075 - Protective Services Total:		197,160.00	191,343.78	249,139.00	193,308.38	236,876.00	135,031.53	231,158.00
Category: 52 - Public safety Total:		197,160.00	191,343.78	249,139.00	193,308.38	236,876.00	135,031.53	231,158.00
Fund: 001 - GENERAL FUND Total:		197,160.00	191,343.78	249,139.00	193,308.38	236,876.00	135,031.53	231,158.00
Total Revenues		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenses		197,160.00	191,343.78	249,139.00	193,308.38	236,876.00	135,031.53	231,158.00
Expense Total:		197,160.00	191,343.78	249,139.00	193,308.38	236,876.00	135,031.53	231,158.00
Report Total:		197,160.00	191,343.78	249,139.00	193,308.38	236,876.00	135,031.53	231,158.00

Group Summary

Department	Defined Budgets						
	2018-2019 Total Budget	2018-2019 Total Activity	2019 - 2020 Total Budget	2019 - 2020 Total Activity	2020 - 2021 Total Budget	2020 - 2021 YTD Activity	2021 - 2022 2021 - 2022
Expense							
Fund: 001 - GENERAL FUND							
Category: 52 - Public safety							
Department : 1075 - Protective Services							
510 - Salaries and Wages	103,617.00	101,939.33	106,643.00	107,318.33	106,531.00	67,892.16	109,842.00
520 - Benefits	45,627.00	44,904.42	51,013.00	45,824.28	48,975.00	31,587.49	47,280.00
530 - Contractual Services	26,000.00	23,749.10	68,852.00	23,133.07	50,772.00	21,258.37	36,000.00
540 - Operating Expenditures	17,316.00	14,399.25	17,531.00	13,880.75	17,978.00	12,665.62	19,036.00
550 - Repair and Maintenance	4,600.00	6,351.68	5,100.00	3,151.95	5,100.00	1,627.89	19,000.00
560 - Capital Outlay	0.00	0.00	0.00	0.00	7,520.00	0.00	0.00
Department : 1075 - Protective Services Total:	197,160.00	191,343.78	249,139.00	193,308.38	236,876.00	135,031.53	231,158.00
Category: 52 - Public safety Total:	197,160.00	191,343.78	249,139.00	193,308.38	236,876.00	135,031.53	231,158.00
Fund: 001 - GENERAL FUND Total:	197,160.00	191,343.78	249,139.00	193,308.38	236,876.00	135,031.53	231,158.00
Total Revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenses	197,160.00	191,343.78	249,139.00	193,308.38	236,876.00	135,031.53	231,158.00
Expense Total:	197,160.00	191,343.78	249,139.00	193,308.38	236,876.00	135,031.53	231,158.00
Report Total:	197,160.00	191,343.78	249,139.00	193,308.38	236,876.00	135,031.53	231,158.00